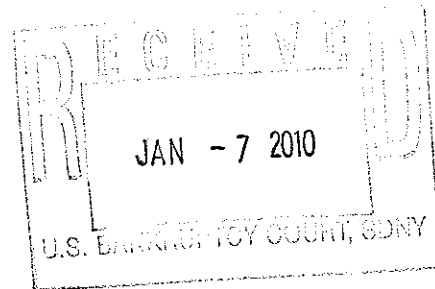


Eric Ward Vezie
9 Mayford Road
London SW12 8RZ
UNITED KINGDOM

Tel. +44 (0)20 8333 8197

In re Lehman Brothers Inc.

Case No. 08-01420 (JMP) SIPA



6 January 2010

BY FEDERAL EXPRESS

Clerk of the United States Bankruptcy Court
Southern District of New York
One Bowling Green
New York, NY 10004

Re: Claim Number: 800002230
Account Number: 121-35393

Sir:

I dispute the denial of the above-referenced claim by James W. Giddens, Trustee (the "Trustee") under the Securities Investor Protection Act of 1970, as amended ("SIPA"), of Lehman Brothers Inc. ("LBI"), by letter dated 10 December 2009. The Trustee asserted that I did not have a direct relationship with LBI, but instead had a relationship with another Lehman or non-Lehman entity. This assertion is contrary to the facts.

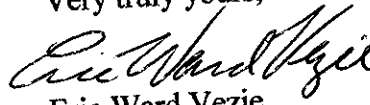
In fact I had a direct customer relationship with LBI. This claim arises from certain forward currency contracts that I had entered into with LBI and that were held in the above-referenced account. The supporting information filed with the original claim, to which the Trustee had access, included a copy of the September 2008 monthly statement clearly identifying the above-referenced account as an LBI US non-segregated account. Attached hereto is another copy of the September 2008 monthly statement received from LBI, and of the customer agreement relating to this account, which LBI provided me when the account was opened. At no time did LBI alter this direct customer arrangement or notify me of any assignment of its duties and responsibilities to another Lehman or non-Lehman entity, so that at the time of the bankruptcy I was a direct customer of LBI.

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Consequently I request that the Trustee reconsider its denial of my claim and, if necessary, that a hearing be held before the Court.

Very truly yours,


Eric Ward Vezie

Cc (w/encl): Hughes Hubbard & Reed LLP
One Battery Park Plaza
New York, NY 10004
Attn: LBI Hearing Request

Attorneys for James W. Giddens, Trustee for
the SIPA Liquidation of LBI